

Applying for a Washington State CPA License*

Including Transfer of Credit Applications

Board of Accountancy Washington State



Checklist & Instructions

1. **Application:** You must submit a complete *License Application* form and the \$300.00 fee. Be sure you complete all parts of the form and sign the affidavit.
2. **Education:** You must submit official college transcripts (bearing an official seal) showing that a degree was granted and showing completion of the education requirement in effect at the time when you first sat for the CPA exam. If you submitted official transcripts or a foreign credential evaluation to CPA Examination Services to qualify to take the CPA exam as a Washington candidate, you do not need to resubmit official transcripts. WAC 4-25-710 and Board Policy 1998-1 Education contain the education requirement in effect for individuals first sitting for the CPA exam in November 2000 or later. Contact the Board for detailed information on the education requirement for periods prior to November 2000.
3. **Examination:** You must pass the CPA exam prior to submitting your license application. If you passed the exam as a Washington state candidate, a record of your grades is already on file with the Board. If you did not take the examination as a Washington state candidate, then you may apply as a Transfer of Credit applicant. You must complete Section A of the *Authorization for Interstate Exchange of Examination and Licensure Information* form and submit the form directly to your home state authorizing that state to send verification of your exam grades directly to the Washington Board. If you took the exam in another state after May 1996, you must meet the Washington State conditioning requirements. (Conditioning requirements: (1) you must take all sections you have not passed; (2) you must pass a minimum of two sections [with a grade of 75% or better] and obtain a grade of at least 50 on the sections you did not pass; and (3) within six consecutive exams given after the exam at which the first sections were passed you must pass all sections of the exam [with a grade of 75% or better] by sitting for all sections not passed and obtaining a grade of at least 50 on the section you did not pass.)
4. **Ethics:** You must complete the AICPA's *Professional Ethics for CPAs* with a grade of 90% or better. For information on the self-study course and the exam contact either:
 - (a) Washington Society of CPAs at (425) 644-8199, (800) 272-8273 (in Washington only), or www.wscpa.org; or
 - (b) American Institute of CPAs at (888) 777-7077 or www.aicpa.org.

You must request notice of your grades to be mailed directly to the Board. If you are a Transfer of Credit applicant and you previously completed the Professional Ethics for CPAs exam, your exam grade should be reported by your home state on the *Authorization for Interstate Exchange of Examination and Licensure Information* form.

5. **Experience:** You must submit a complete *Experience Affidavit(s)* form showing completion of the experience requirement as specified in WAC 4-25-730 and Board Policy 2001-2 Experience.
6. **CPE:** If more than four years have lapsed since you passed the CPA examination, you must meet the Continuing Professional Education (CPE) requirements of WAC 4-25-830(1)(a).

To assist you, the following forms and information are available on the Board's website:

- License Application Form
- [Authorization for Interstate Exchange of Examination and Licensure Information Form](#)--[Required only if you completed the exam in another state]
- [WAC 4-25-710 and Policy 1998-1 – Education](#)
- [WAC 4-25-730, Policy 2001-2 – Experience, and Experience Affidavit Forms](#)
- [WAC 4-25-830, 2000-1 Continuing Professional Education and Licensing Requirements](#)

To facilitate the processing of your application, be sure you fully complete all required forms and submit all required information. If you have questions, feel free to contact the Board at (360) 586-0784 or e-mail cpalicensequestions@cpaboard.wa.gov.

* As a result of legislative changes to the Public Accountancy Act, effective July 1, 2001, the Board does not issue CPA certificates. All individuals must meet the education, examination, ethics and experience requirements in order to qualify for a CPA license. If you held a Washington State CPA certificate prior to July 1, 2001, to apply for a license you must use the *Certificateholder License Application* form. *The Board is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This Act establishes a strong state mandate in favor disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.*

License Application

Board of Accountancy Washington State

**Mail to:**

Washington State Board of Accountancy
P O Box 43123
Olympia, WA 98504-3123
360/586-0784 www.cpaboard.wa.gov

Fee **\$300.00**

Make Check Payable To: *WA State Board of Accountancy*
(Funds must be US dollars drawn on a US bank)

Applying as (Check one):

- ☐ Washington Applicant
☐ Transfer of Credit
☐ Interstate Reciprocity

Applicant's Name *(as you wish it to appear on your license):*

Last**First****Middle**

Other Names *Attach documentation (such as a court decree or marriage certificate) of other names by which you have been known.*

Address

Street

City**State****Zip****Country**

Telephone number *(during business hours)* _____

Social Security Number (SSN)* _____**Date of Birth** _____

**(Please see "Why we ask for your Social Security Number" [on reverse] for important information regarding disclosure of Social Security Number)*

Employer _____**Address**

Street

City**State****Zip****Country****Good Character:**

One requirement for licensure is "good character" (generally defined as a personal history free of felonious or dishonest acts). Please answer the following questions. Attach separate page(s) explaining any "yes" answers:

- | | | |
|--|-----|----|
| 1. Have you ever been convicted of a felony? | Yes | No |
| 2. Have you ever been convicted of a crime involving dishonesty? | Yes | No |
| 3. Have you ever had a professional license or permit, or an enrollment to practice before the Treasury Department suspended or revoked? | Yes | No |
| 4. Have you ever been expelled from a professional society? | Yes | No |
| 5. Have you ever been denied the privilege to write the CPA exam? | Yes | No |

Applicant Transferring Exam Credit from Another Jurisdiction *(Complete this section if you passed the Uniform CPA Examination in another state and you are not applying for a Washington CPA license via reciprocity):*

Please list the state in which you passed the Uniform CPA Exam:

State _____**Date** _____

Reciprocity Applicants (Complete this section only if you passed the Uniform CPA Examination in another state and you currently hold a CPA license(s) in at least one state and wish to apply for a license via reciprocity):

Applicants must hold a *valid* license to practice public accountancy issued by another state.

Please identify the source of the first CPA certificate you received:

State _____ **Original Certificate Number** _____ **Date Issued** _____

Please list all other CPA certificates you have received:

State _____ **Reciprocal Certificate Number** _____ **Date Issued** _____

Why we ask for your Social Security Number:

You are required to provide your Social Security Number in order to assist in enforcement of child support laws. Your Social Security Number may also be used for identification purposes. (Section 7, Chapter 160, Laws of 1998.)

If you do not provide a Social Security Number, please complete the following:

I have not furnished a Social Security Number on my application for issuance of my CPA license. I do not have a Social Security Number. I declare, under penalty of perjury under the laws of the State of Washington, that the foregoing is true and correct.

Signature: _____ Date: _____

Location: _____
(City, State or Province, Country)

Signature & Affidavit:

Original Signature Required--Do Not Fax

Reciprocity Applicants: WAC 4-25-830 requires a CPA applying for a Washington state CPA license under the reciprocity provisions of RCW 18.04.180 or 18.04.183 to have completed 120 hours of Continuing Professional Education (CPE), with a limitation of 24 hours of non-technical subjects, within the 3-year period immediately preceding application for a Washington state license. The CPE must meet the requirements of WAC 4-25-831 and the CPA must meet the supporting documentation requirements of WAC 4-25-833.

Washington and Transfer of Credit Applicants: WAC 4-25-745(5) requires if more than four years have lapsed since you passed the CPA examination, you must have met the Continuing Professional Education (CPE) requirements of WAC 4-25-830(1)(a): 120 hours of CPE with a limitation of 24 hours of non-technical subjects and including four hours in ethics applicable to the practice of public accounting in Washington state within the three-year period immediately preceding application for a Washington state license.

Affidavit of Applicant: I, (*applicant*), understand the restrictions imposed by the Public Accountancy Act and the rules adopted by the Washington State Board of Accountancy. I certify under the penalty of perjury that I have fully complied with the CPE requirements of WAC 4-25-830 and supporting documentation requirements of WAC 4-25-833. I also certify under the penalty of perjury that the foregoing information is true and correct.

I understand that making false or misleading responses during the application process constitutes basis for the Board to deny, suspend, or revoke a CPA license and to impose a fine plus the Board's investigative and legal costs in bringing charges.

Signature: _____ Date: _____

Location: _____
(City, State or Province, Country)